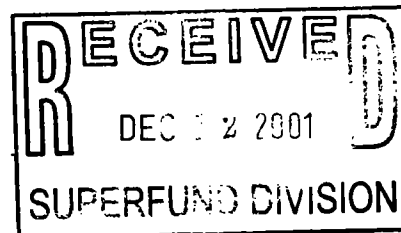


chemical distributors inc.



U.S. Environmental Protection Agency
Dennis Sheppard-Johnson, SR-61
Remedial Enforcement Support Section
77 West Jackson Blvd.
Chicago, Illinois 60604

December 7, 2001

Re: Chemical Recovery Systems Site

Attn: Ms. Deena Sheppard-Johnson;

Without admitting any liability in connection with the Chemical Recovery Systems Site, Elyria Ohio, Chemical Distributors Inc. is willing to cooperate in performing or financing of response activities, if in fact we have that obligation.

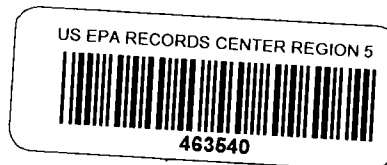
Chemical Distributors Inc. is of the opinion that they never owned, generated, or arranged for disposal or transportation of hazardous substances that were disposed of at the site in question.

Chemical Distributors Inc is and always has been a sales organization that buys chemicals and equipment manufactured by others for distribution to the industrial markets, and therefore believes that the accounts receivable and cash flow statements that we received would indicate purchases of goods, rather than payment for waste to be recycled.

Hopefully we will be able to reach a mutual agreement removing our name from the list of PRPs. In the meantime, if you have copies of any other documents suggestion a connection between Chemical Distributors Inc. and the CRS Site, especially documents referenced in the materials you have already provided to us, please send copies of such documents to me.

Yours, truly;

M. Gary Russell
80 Metcalfe Street
Buffalo, New York 14206
716-856-2300



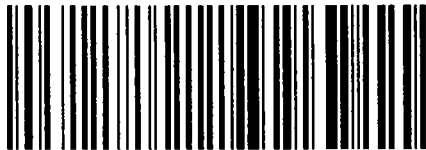


chemical distributors inc.

80 Metcalfe Street
Buffalo, NY 14206

RETURN RECEIPT
REQUESTED

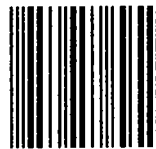
CERTIFIED MAIL



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U.S. ENVIRONMENTAL PROTECTION AGENCY
DEENA SHEPPARD-JOHNSON, SR-6J
REMEDIAL ENFORCEMENT SUPPORT
SECTION
77 WEST JACKSON BLVD.
CHICAGO, ILLINOIS 60604

60604+3511 10

